

## MAINE

Law	Title 36, Chapter 211 (Sales Tax); Chapter 451 (Gasoline Tax Act); Chapter 459 (Special Fuel Tax Act); Chapter 822 (Income Tax Credits).
Definitions	<b>Internal combustion engine fuel:</b> all products commonly known or sold as gasoline, including casinghead and absorption or natural gasoline, and any liquid commonly used as a fuel in internal combustion engines and show at least 10% distillation (does not include liquefied gases that would not exist as liquids at a temperature of 60 degrees F. [Sec. 2902(3)] <b>Distillates:</b> all combustible gases and liquids excepting those described as internal combustion engine fuels and low-energy fuel. [Sec. 3202(1)] <b>Low-energy fuel:</b> any fuel that has 90% or less of the energy potential of an equivalent volume of gasoline, including liquefied natural gas, liquefied petroleum gas, propane, methane, butane, other light petroleum gases, and alcohol fuels. [Sec. 3202(3)]
Tax Rate	20¢ per gallon for special fuels. 19¢ per gallon for gasoline, ethanol blends. 18¢ per gallon for low-energy fuels. [Sec. 2903, 3203]
Tax Breaks	Refunds of tax less 1¢ per gallon when fuel is used in tractors used for agricultural purposes not on the public highways or other off-highway vehicles. [Sec. 2908]
Exemptions	None.
Gasohol	Ethanol blended fuel discount expired 1/1/90. [Sec. 2902(2)(E)]
Special Provisions	None.
Income Tax	Credit for tax years 1999 to 2005 equal to 50% of expenditures made from 1/1/99 to 12/31/01, and 25% of expenditures made from 1/1/02 to 12/31/05, for fueling facilities that are open to the general public. [Sec. 5219-O]

## Sales Tax

Partial exemption from 7/9/98 to 12/31/05 to offset price differential of a clean fuel vehicle vs. an identical gasoline-powered vehicle. If no comparable vehicle exists, the exemption equals 30% of the sale or lease price of a clean fuel vehicle with an internal combustion engine or 50% of the sale or lease price of an electric- or fuel-cell-powered vehicle. [Sec. 1760(79)]